

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX APPLICATION NO.70 OF 2002
AND
WEALTH TAX APPLICATION NO.71 OF 2002

The Commissioner of Wealth Tax ..Applicant.

V/s.

Parekh Dychem Inds. ..Respondent.

Mr.Parag Vyas for applicant.

Mr.J.H.Motwani i/b. PDS legal for respondent.

CORAM : V.C. DAGA AND
J.P.DEVADHAR, JJ.

DATED : 14TH OCTOBER, 2005.

P.C. :-

1. Heard.

2. In both these applications, the impugned order is identical and the parties are same. Hence both these applications are heard and disposed of by a common order.

2. The Tribunal has relied upon the Judgment of this Court in the case of **C.W.T. V/s. Ramkrishna Bajaj (HUF)**. In this view of the matter, no substantial questions of law arise. In that view of the matter, both the applications are dismissed in limine with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)